IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Masato KUROKAWA et al. Group Art Unit: 1654

Serial Number: 10/797,606 Examiner: Satyanarayan R. Gudibande

Filed: March 11, 2004 Confirmation Number: 3867

WOUND DRESSING FOR ACCELERATING EPIDERMAL For:

REGENERATION

Attorney Docket Number: 042190

Customer Number: 38834

AMENDMENT AFTER FINAL

Mail Stop: AF

Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

October 9, 2007

Sir:

This paper is filed in response to the Office Action dated July 12, 2007.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.